



MMDDYYYY

Tax Period End Date

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Company Name

Registration Number

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Number & Street Address

Taxpayer Identification Number

--	--	--	--	--	--	--	--	--	--

Address (continued)

City / Town

State

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Zip Code + 4 (or Canadian Postal Code)

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0135ES1711862

Total Estimated for the Tax Month .... 1

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Amount of Credit ..... 2

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Amount of this Payment ..... 3

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Make Check Payable to:

**STATE OF NEW HAMPSHIRE**

Enclose, but do not staple or tape your payment to this estimate.

**Do not file a \$0 estimate.**

**MAIL TO:** NH DRA, PO BOX 637 CONCORD, NH 03302-0637  
 Cut along this line to submit Estimated Communications Services Tax.

**IMPORTANT:**

**THE PENALTY PROVISIONS OF RSA 21-J:32 WILL APPLY IF THE MONTHLY  
 ESTIMATED TAX PAYMENT REQUIREMENTS HAVE NOT BEEN MET**



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## INSTRUCTIONS

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### Who Must Pay Estimated Tax

Every communications services provider required to file a Communications Services Tax return must also make estimated tax payments if their average monthly liability exceeds \$10,000.

### Where to File

Mail estimated tax payments to:  
NH DRA  
PO Box 637  
Concord NH 03302-0637

### When to Make Estimated Tax Payments

Estimated payments are due on or before the 15th day of the month during which tax collection liability is incurred. If the 15th is on a weekend or State holiday, the estimated payment is due on the next business day.

### Payment of Estimated Tax

Payments are to equal 90% of the communications services provider's actual tax collections for the same calendar month of the preceding year. If no tax was collected in the preceding year, 90% of the reasonably estimated tax collections for the month.

### Rounding Off

Money items on all forms shall be rounded off to the nearest whole dollar.

### Underpayment Penalty

A penalty may be imposed under RSA 21-J:32 for an underpayment of estimated taxes if the payment is less than 90% of that tax period's tax liability. If estimated payments are not made on time, even if 90% of the tax is eventually paid, an underpayment penalty may be applied. If an estimated payment is missed, send the payment as soon as possible to reduce any penalty.

### Exceptions to the Underpayment Penalty

The penalty shall not apply if you meet one of the exceptions provided in RSA 21-J:32. Use Form DP-2210/2220 to see if you meet one of the exceptions or to compute the amount of the penalty due.

### Need Forms?

To obtain additional forms visit our website at [www.revenue.nh.gov/](http://www.revenue.nh.gov/) or call the Forms Line at (603) 230-5001.

### Need Help?

Questions not covered here may be answered in our "Frequently Asked Questions" available on our website at: [www.revenue.nh.gov/](http://www.revenue.nh.gov/) or by calling Taxpayer Services at (603) 230-5920, Monday through Friday, 8:00 am to 4:30 pm. All written correspondence to the Department should include the taxpayer name, taxpayer identification number, the name of a contact person and a daytime telephone number. Individuals who need auxiliary aids for effective communications in programs and services of the New Hampshire Department of Revenue Administration are invited to make their needs and preferences known. Individuals with hearing or speech impairments may call TDD Access: Relay NH 1-800-735- 2964.